

‘Dual Security’.

The subject of ‘*Dual Security*’ (i.e. a Perfin in combination with an overprint or underprint) was also featured in the Perfin Society’s non-competitive sixty-four page exhibit at ‘*The Stamp Show 2000*’. The original sheet (page 14) has been used as the basis for this study, with additional information from various Perfin Society Bulletins and elsewhere.

We start off with the fore-runner of all Perfins in the shape of “SC” punctured through an underprinted stamp, a small number of which are now known to exist. When *Copestake, Moore, Crampton & Co* sought official permission from the G.P.O to underprint their stamps, they also requested to *perforate* the loose stamps they received as remittances, with the letters “S.C” - the initials of their senior partner, Samson Copestake (1800-1874).

Although permission was granted by the G.P.O to underprint on *25th October 1867*, the request to perforate was not answered. On *2nd January 1868* Copestakes wrote again, enclosing an unspecified number of stamps perforated “SC”. This time the G.P.O replied, but *refused* permission on the grounds that the perforation might be used to remove the Post Office cancellation rendering the stamp available for re-use.



Four examples are known to have survived, all ‘mint’, and all cancelled on the face with a rough cross in black ink, presumably applied by the Post Office. The back of each stamp carries the same ‘unofficial’ underprint over the gum. The underprint, without a comma after ‘Crampton’, has only been found on these *four* examples. The QV 1d Red stamps are all from plate **73**, with lower corner letters ‘DG’ (reported in 2008), ‘EG’ (reported in 1969), and a joined *horizontal pair* with ‘EH’ and ‘EI’ (reported in 2018). Judging by the alignment of the stamp perforations on the *single* stamps, they were once a *vertical pair*. Overall, the indication is that there are two more waiting to be discovered!

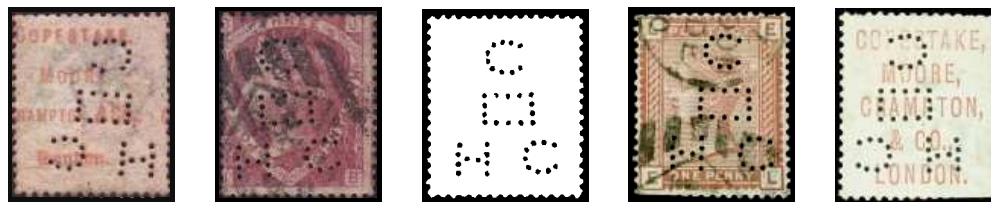
| | | |
|----|----|----|
| DG | ?? | ?? |
| EG | EH | EI |

These four stamps are best regarded as ‘Proofs’ as the Perfin “SC” (S1210.08), and indeed the underprint, have never been reported in any other context.

Joseph Sloper became involved at this point, with permission being given to perforate postage stamps with firms’ initials in a letter from the Postmaster General dated *13th March 1868*.

While on the subject of Copestakes, they went on to use a number of different Perfin Dies over the years, one of which can also be found *in combination with an underprint* on a range of Line Engraved and Surface Printed stamps.

1880-1883



C3400.01

There is one more ‘early’ example of ‘Dual Security’, that of the Perfin “N.B.” (N0220.01) on a ‘*Naylor, Benzon & Co., London*’ underprint. The loose 2d Blue plate 13 clearly has the underprint, but the QV 2½d plate 13 on the cover also has the underprint, which can be seen from the back of the envelope when illuminated from the front.

1870-1881



N0220.01



As luck would have it, the underprint can actually be seen (in reverse) from the *front* of this QV 3d plate 10 (enlarged).

The following ‘**Dual Security**’ Perfins have been split into groups:

1. **Genuine** Perfin with a **Genuine** Overprint/Underprint.
2. **Genuine** Perfin with a **Fake** Overprint/Underprint.
3. **Genuine** Perfin with an underprinted **Advertisement**.
4. **Genuine** Perfin with a **Personal** Overprint/Underprint.
5. **Genuine** Perfin with a **Genuine** Overprint/Underprint **in combination** on cover/piece.

Group 1 - Genuine Combinations - Corporations, Utilities, Companies & Associations.

• **Brighouse Corporation.**

“B.C.” (B1150.08), known used 1910-1915 by *Borough of Brighouse*, Gas Works, Mill Lane, Brighouse, Yorks, has been ‘rubber stamped’ ‘**Brighouse/PAID./Corporation**’ in mauve, and used on a receipt dated 6th October 1914.

1910-1915



B1150.08M

• **Liverpool Corporation - Public Assistance Committee.**

This KGVI 2d (lgt-or) overprinted with ‘Corporation/of Liverpool’, also has the Perfin “CL/P/AC” (C4570.01). The stamp would date to c1945. The stamp looks to have ‘Paid’ in m/s followed by a date, but unfortunately the year cannot be made out.

1930-1948



C4570.01

• **Sheffield Corporation.**

“CS” (C6760.03M), in use 1942-1987 by the *City of Sheffield Council*, Town Hall, Sheffield, is also known with a ‘Sheffield Corporation’ overprint. The stamp is a 2d Wilding (lgt-br), MC watermark.

1942-1987



C6760.03

- **Stockport Corporation.**

Again, a 2d stamp is involved for use on a receipt, but this time it's a KGV photogravure dating to the mid 1930's. The Perfin is “CB/S” (C0920.01M) in use 1930-1939 by the *County Borough of Stockport*, Town Hall, Stockport, Cheshire. The multiheaded die is thought to have had two patterns.

1930-1939



C0920.01M



A number of examples have survived - this one is dated JAN 14 3(?), but tantalisingly the digit that would tell us which year is off-stamp!

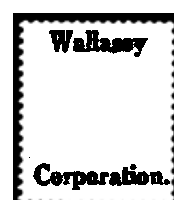
- **Wallasey Corporation.**

“C.W” (C8280.02M) reversed on a 2d stamp (KGV brown, code ‘S’) overprinted ‘Wallasey Corporation’ is from a receipt dated 29th June 1953. The Perfin was in use 1930-1954 by Wallasey CBC, Town Hall, Brighton St, Seacombe, Cheshire.

1930-1954



C8280.02M

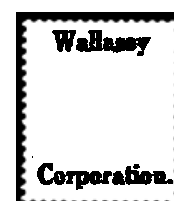


Another “C.W.” is reported as having been seen by *John Bonney* on a 2d (lgt-br) Wilding with SEC watermark, introduced 17th October 1956. This is likely to have been “C.W.” (C8280.01M), known used by Wallasey Corporation 1953-1969.

1953-1969



C8280.01M



Wallasey Corporation (CBC) was created in 1913, and ceased on 1st April 1974.

Utilities ...

• **North Western Gas Board.**

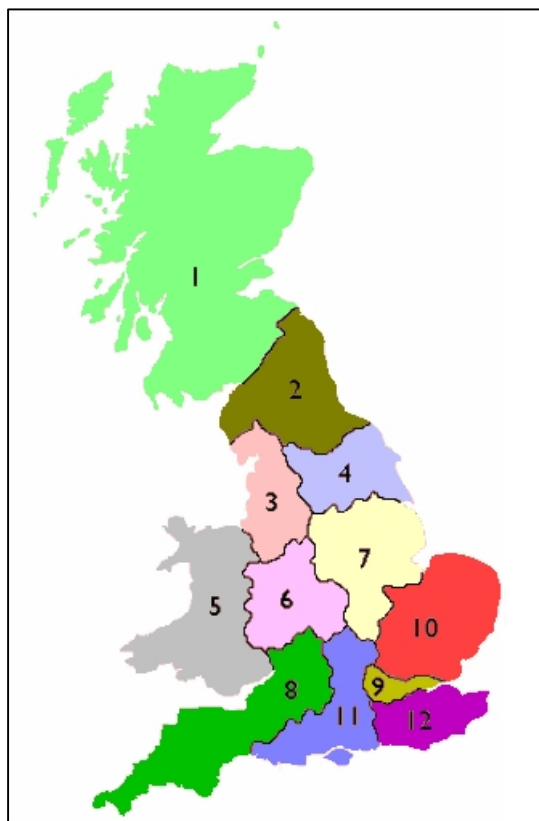
By the early 1900's gas production and distribution in the United Kingdom was mainly run by county councils and small private firms. At this time an inflammable gas called 'Town Gas' was piped into houses and industrial sites as a fuel for both heating and lighting. 'Town Gas', also known as 'Coal Gas', was a by product of coke production from coal in Gas Works, but was eventually replaced by 'natural gas' in the mid 1960's.

After the WWII, the Labour Government led by Clement Attlee set about nationalising industries essential to the infrastructure of the United Kingdom - Transport (Road, Rail, and Canals), Power (Gas and Electricity), Hospitals etc.

The Gas Act 1948 merged 1,064 privately owned and municipal gas companies into twelve 'Area Gas Boards', each a separate body with its own management. Each Area Board was divided into geographical groups or divisions which were often further divided into smaller districts. These boards came into effect on 1st May 1949, and are often simply referred to as the 'Gas Board'.

No. Name of area board

- 1 Scottish Gas Board
- 2 Northern Gas Board
- 3 North Western Gas Board
- 4 North-Eastern Gas Board
- 5 Wales Gas Board
- 6 West Midlands Gas Board
- 7 East Midlands Gas Board
- 8 South Western Gas Board
- 9 North Thames Gas Board
- 10 Eastern Gas Board
- 11 Southern Gas Board
- 12 South Eastern Gas Board



These Area Boards and their sub-divisions were all dissolved by the Gas Act 1972, when the '*British Gas Corporation*' was formed.

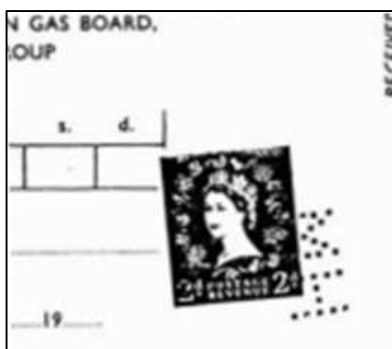
This 2d (lgt-bn) Wilding has a 'North Western/Gas Board' overprint but also has an "ME" Perfin. The stamp will date to c1960.

c1960



M2210.02

This next piece shows the context for the use of the 2d Wilding o/p, and the Perfin.
[Bulletin of the BCOSC #14 Jan/Apr 1992 - David Lane]



Here the initials 'MH' are clearly visible, but 'MA' and 'MB' are also known. We can now add 'ME' to this short list, although their significance is as yet unknown. Applied *after* affixing the 2d stamp to the document, they are not Perfins in the true sense.

c1960



M2860.06

Can anyone provide any illustrations for any other letter combinations, or better still, provide an explanation for their use?

Companies & Associations - in Perfin alpha-order.

· **Alliance Assurance Co Ltd.**

“AA/C^oL^d” (A0190.02M), known used 1902-1939 by the Alliance Assurance Co Ltd, H/O Bartholomew Lane, London EC2. This KGV 1/- stamp (Block Cypher watermark) has been additionally ‘rubber stamped’ with ‘Alliance Assurance Co Ltd’ with ‘Southampton’ in the centre. The item probably came from a policy document c1930.

1902-1939



A0190.02M

“AA/C^oL^d” (A0190.01M), known used 1942-1965 by the Alliance Assurance Co Ltd, H/O Bartholomew Lane, London EC2. This 6d KGVI stamp has been additionally ‘rubber stamped’ with ‘Alliance Assurance Co Ltd’ in a circle with ‘1824’ in the centre. The document itself was dated 29th May 1943.

1942-1965



A0190.01M

· **The Country Gentlemen’s Association Ltd.**

“CGA” (C2720.01a), known used 1911-1922 by *The Country Gentlemen’s Association Ltd*, Letchworth, Herts - also Glasgow and London - is seen here on a mint KGV 2d Die II Typograph, with a ‘CGA in Diamond’ stamped in red.

1911-1922



C2720.01a

The Association was formed in 1893 and still going!

- **The General Electric Co Ltd.**

Here we have another 2d stamp used for receipt purposes, a KGVI 2d (lgt-or) dating to c1945, combined with "GE/C" (G1540.01M), in use by the 'GEC' for 85 years.

1908-1993



G1540.01M

- **George Payne & Co Ltd.**

"GP/C^o" (G3970.01aM), known used 1950-1957 by *George Payne & Co Ltd*, Wholesale Tea Blenders, Tower Bridge Rd, London SE1, and 22A West Nile St, Glasgow, is also known overprinted with "GP/&C^oL^{td}". The stamp is a KGVI 2d (lgt-br) dating to c1952.

1950-1957



G3970.01aM

- **Henry B Barnett & Son.**

"HBB/&S" (H0450.01M), known used 1895-1910 by *Henry B Barnett & Son*, Stockbrokers, 126 Colmore Row, Birmingham, is also known with an 'overprint' in mauve. The stamp is a KEVII 1d (issue 'F') dating to c1905. The 'overprint' is probably just a *rubber stamp* used on receipts rather than an 'overprint'.

1895-1910



H0450.01M

- **J H Dovener & Co Ltd.**

“J.H/D/&C^o.” (J3620.01), in use 1903-1939 by *J H Dovener & Co Ltd*, Sack & Bag Merchants, Union St, Liverpool - also London, Dundee, and Manchester - is known overprinted with ‘**J. H. DOVENER/& Co. Ltd./LIVERPOOL**’. The KGV 2d Photogravure stamp is on a receipt dated 7th November 1936.

1903-1939



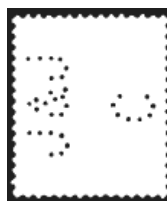
J3620.01



- **J & J Cash Ltd.**

“J&J/C” (J4340.02M), known used 1945-1957 by *J & J Cash Ltd*, Ribbon, Tape & Label Mfrs, Kingfield Rd, Coventry, has been ‘rubber stamped’ ‘**J.&JC/L^{td}**’ in a green-blue colour, and used on a receipt. The stamp, a KGVI 2d (lgt-or), is on a receipt dated 14th June 1948.

1945-1957



J4340.02M



- **Kearley & Tonge Ltd.**

“K&T/L^{td}.” (K1720.01), known used 1895-1912 by *Kearley & Tonge Ltd*, Tea Blenders, etc., Mitre Sq, London EC, has been ‘rubber stamped’ ‘**Received/with thanks/Kearley & Tonge Limited**’ used on a receipt. The stamp is on a receipt dated 23rd march 1898.

1897-1912



K1720.01



- **Peter Robinson Ltd.**

“PR/L” (P3910.04), known used 1897-1915 by *Peter Robinson Ltd*, Family & General Mourning Warehouse, Dressmaking, and Millinery, 252-264 Regent St, London W, is seen here on a KEVII 1d (issue ‘F’) dating to c1905, overprinted with ‘Received/For/Peter Robinson/Regent St.’.

1897-1915

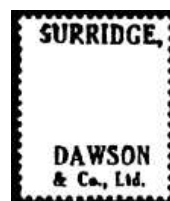


P3910.04

- **Surridge, Dawson & Co Ltd** - Wholesale Newsagents based in London SE.

Here we have a 2d KGVII (issue ‘Q’) overprinted ‘**Surridge, Dawson & Co., Ltd.**’, with an additional Perfin “SD/&C” (S2120.01a). Both the overprinting and perforation were carried out by *J Sloper & Co*, so the error is firmly in their court. The 2d stamp would have been required for receipt purposes, and would naturally be expected to carry the overprint. Presumably someone at Sloper’s perfinned the stamps in error, albeit with the correct die, but the order was for overprinted stamps. The error would have been rectified easily by simply overprinting the perfinned sheets of stamps. This sequence is supported by the fact that a slight leakage of the printing ink into the holes can be seen under a strong magnifying glass. The date is likely to have been c1939.

c1939

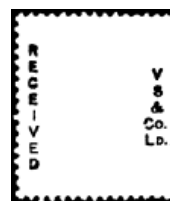
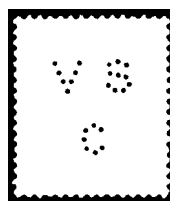


S2120.01a

- **Vyse, Sons & Co Ltd.**

“VS/C” (V1600.01M), in use 1925-1941 by *Vyse, Sons & Co Ltd*, Wholesale Milliners, 76 Wood St, London EC2, is known *mint* with a ‘Received/VS&Co.Ld.’ overprint. The stamp is a KGV 2d Typograph (wmk n/k), but Die II post 21st Sep 1921.

1925-1941



V1600.01M

- **W Harrison & Sons.**

“W.H./&S.” (W3845.01), in use 1895-1901, in Stockport, Cheshire - seen here in combination with a neat overprint ‘Received for/W HARRISON/& SONS’. ‘**William Harrison & Sons**’ were Hat Manufacturers, St Thomas’s Works, Marriott St, Stockport. {Item reported by *Andy Donaldson* in Bulletin N^o. 418 - February 2019}.

1895-1901



W3845.01

* * * * *

1853 Stamp Act - Receipts for purchases of £2 and above were liable to a stamp duty of one penny, denoted by either an embossed stamp applied by the Stamp Office or by an adhesive stamp duly *cancelled* by the person affixing the stamp. This rate was increased from 1d to 2d on 1st September 1920, but eventually abolished on 31st January 1971.

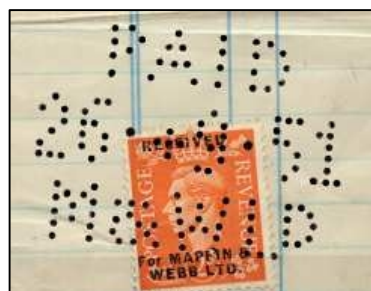
- This example must be a partial judging by the holes ‘nibbling’ away at the stamp perforations to the top and left-hand side. In fact it’s a portion of a large receipt cancel known used by *Arthur Sanderson & Sons Ltd.* The 2d stamp was overprinted specifically for use on receipts by J Sloper & Co. On this occasion, the stamp would have been affixed to the receipt and the whole thing cancelled by the large receipt cancel catching a portion of the stamp. The stamp dates to c1939.



PAID
11.1.54
AS&S

The large receipt cancel is similar to the one used on the KGVI 2d (or) stamp, but dates from a little later - 1954.

- There are any number of overprinted/perfined stamps used on receipts that have been caught (probably on purpose) by a large receipt die, as the following examples show.

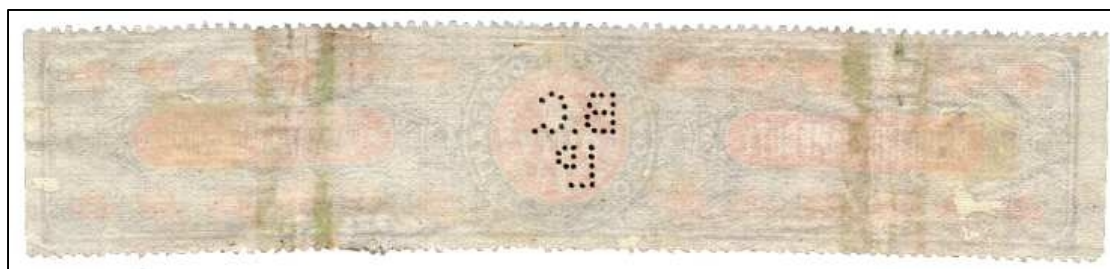


The 1d and 2d stamps to the right are perfined “H&S” (H6350.04), known used 1881-1925 by *Hampton & Sons Ltd.*, Upholsterers, London SW.

Both have been ‘caught’ by the receipt dies, one in 1915 and the other in 1923, reflecting the increase in duty from 1st September 1920.

• **Additional Medicine Duty Overprints.**

Introduced in 1733 as a means of raising revenue for the Government, but replaced by Purchase Tax in 1941, and then VAT in 1973, the amount of ‘*Medicine Duty*’ levied was based on the price of the medicine. In order to deter fraud, the label was printed in a long, thin strip which was then placed across the top of the bottle stopper and stuck down each side. This was specifically to increase the chances that the label would be damaged when removing the contents. As a result, virtually all surviving examples are torn in two, rendering them unavailable for re-use. Many medicines were from ‘quacks’, hence the ‘*No Government Guarantee*’ disclaimer printed on the label!



Both illustrations courtesy of Jeff Turnbull.

The scan of the *back* of the Label shows the remains of two distinct bands of glue placed symmetrically either side of the ‘No Government Guarantee’ roundel, so this particular label would have been used on a medicine bottle, carefully removed (contrary to instructions), and preserved for posterity.

The above 3d Medicine Label (from the Large Format 1911 issue, watermark Crowns), is miraculously still complete, but more than that, shows the Perfin “B.C./L^d” (B1430.01), known used 1903-1939 by ‘The Beyer Co Ltd’, Chemical Manufacturers, London EC3.

1903-1939



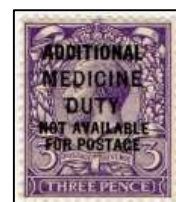
B1430.01

The suspicion that the die is single headed based on its use on Postage Stamps, is supported by the single, central strike on the Label. This is the only ‘Medicine Stamp Duty’ Label reported with a Perfin, and may well be unique!

As a wartime measure, the duty on medicines was doubled, so the *1½d* duty on medicines costing up to 1/- became *3d*, and the *3d* duty for medicines over 1/- and up to 2s 6d became *6d*. It was decided that overprinting postage stamps was the most expedient way of implementing the new duty quickly for any unsold medicines affixed with the 'Old' Tax Labels. Other duty labels such as the 6d, 1/-, 2/-, 3/-, 10/-, £1 and £2 were not specifically catered for, just the 1½d and 3d duty labels.



The 1½d and 3d stamps in use at the time (1915) were overprinted 'Additional/Medicine/Duty' along with 'Not Available for Postage'. There were 2,000,000 1½d stamps overprinted (from F15 and G15 Controls), and 1,000,000 of the 3d (from F15 Controls).



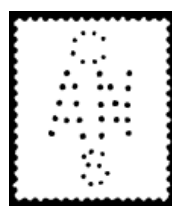
Introduced as a *temporary measure* on *20th October 1915*, these two stamps were intended to be affixed to *existing* labels already on the bottles, saving the old label from having to be removed and replaced by a new one. The Medicine Duty labels themselves were replaced later in the year by revising the inscriptions on the labels. The overprinted stamps are occasionally found used for postage, despite being clearly overprinted 'not available for postage'.



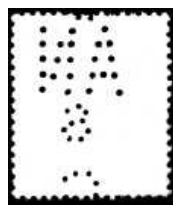
Illustration courtesy of I B Red Guy - <http://www.ibredguy.com>

Jeff Turnbull and others report more of these o/p stamps (all 3d) with *Perfins*.

1885-1969



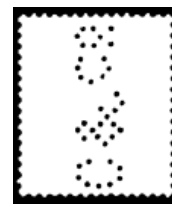
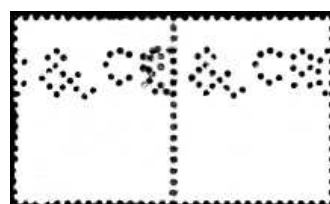
C0270.02M



C0270.03M

The first example is Perfinned "C/AN/S" (C0270.02M), known used 1885-1969 by the 'Army & Navy Co-operative Society Ltd', 105 Victoria St, London SW. Although a Department Store, they were also *Chemists & Druggists*, hence the use of the stamps. "C/AN/S" (C0270.03M) is also known used by them, 1895-1942. The horizontal pair Perfinned "C&C°." (C1525.02M) below is known used 1895-1936 also in London SW, probably by 'Cooper & Co' (Cooper, Son & Co Ltd 1902/1910).

1895-1936



C1523.02M

• **Great Western Railway.**

Illustrated in *Jeff Turnbull's* QV 1d Inland Revenue Catalogue (freely available from the Perfin Society website) is a study by the late *Terry Wood* of the use of the QV 1d Inland Revenue stamp Perfinned with "GR/W" (G4350.02M) and 'GWR/Date' overprint, in use 1871-1885, with an additional example with 'G.W.R./Date' overprint. The stamps themselves are all Die 1, so naturally have the anchor watermark. Terry discovered that they had all come from '*GWR Debenture Stock Interest Warrants*'. Two examples are shown here with the hand-stamped 'overprint', along with a professionally printed 'G.W.R.' and hand-stamped date from the same period.

1871-1885

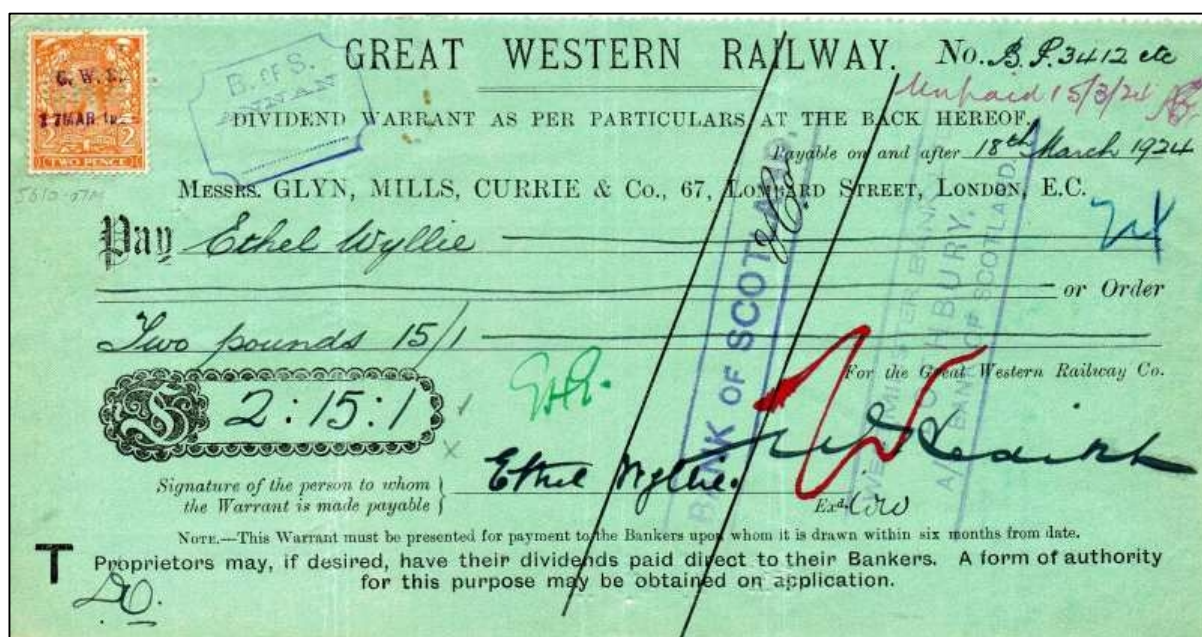


G4350.02M



The dates are March 11th, 1874 August 31st 1876, and 28th February 1877.

The later example on a KGV 2d Typograph has "GWR" (G5610.07M) as the Perfin, in use 1922-1939, also on a 'Dividend Warrant' is dated 17th March 1924.



1922-1939



G5610.07M



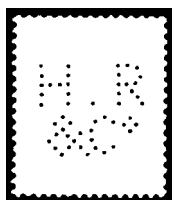
- Banks.**

Three more items sent in by **Jeff Turnbull** show Perfinned stamps with additional 'rubber stamp' Bank markings used on 2d G.B. stamps applied as payment of 'Duty'.

The 2d stamp with "H.R./&C^o" (H6150.03M), in use 1885-1939 by **Hayn, Roman & Co**, Merchants, London EC, has an additional hand-stamped '**D**' in a Circle' in red of the Dresdner Bank. The 'money transfer' for \$1,347.66 was 'Paid' 15th August 1930.



1885-1939



H6150.03M



This 'cheque' for \$19.90 from 1920 cashed at the Swiss Bank Corporation in London EC. The 2d stamp has been Perfinned "SB/C" (S0590.04aM), known used 1920-1939 by the **Swiss Bank Corporation**, with an additional '**SUISS**' rubber-stamped in red.



1920-1939



S0590.04aM



The 2d stamp to the right, perfinned "GT/C^o" (G5050.01a), thought to have been used 1920-1922 by the **Guaranty Trust Co of New York**, London EC3, also has a hand-stamped '**T**' in a 'Circle'.



Group 2 - Fake Combinations.

In the main, the following are deemed to be ‘fakes’ mainly because the general public (including commercial firms) did not have access to genuine overprinted ‘Official’ stamps. Apologies for the lack of colour at this stage, but many were reported well before colour photocopying/scanning became commonplace, and their whereabouts cannot now be traced. If you are lucky enough to have a copy, please let the Catalogue Editor know!

As a result of a court case held in September 1903, involving W Richards (in charge of Inland Revenue stamp stock at Somerset House) and A B Creeke (a well known philatelist) - both pleaded guilty to handling mint ‘Departmental’ overprinted stamps - all stocks of overprinted ‘Official’ stamps were called in, with the final day of usage being 14th May 1904.

- **Peter Tuckey** reported this in B283 (August 1996) - described at the time as a ‘lovely’ example of an official overprint and Perfin combined. The overprint involved is ‘ADMIRALTY/OFFICIAL’ (in black) and listed in Gibbons as type L10 (thicker type, printed in 1903), known only on King Edward VII stamps (½d-3d). Peter’s stamp is a 2d issue ‘F’ with Perfin “RA/T” (R0190.01) and postmark ‘FS/M’. The user of RA/T is still unknown, but known dates range between 15th July 1903 and 5 May 1909.

1895-1910



R0190.01

Also shown is what is believed to be a genuine overprint for comparison.

- **Donald Manson** (B336, June 2005) of the *Kirkcaldy Stamp and Postcard Club* reported a 2½d King Edward VII definitive overprinted with ‘O.W./OFFICIAL’ which also has the perforated initials “BTJ” (B7210.02). The Perfin die is known used 1905-1915 by *The British Trade Journal*, 24 Mark Lane, London EC, and the stamp has a postmark date of 5th May 1910.

1895-1910



R0190.01

Gibbons L4

But is the overprint genuine? I would say **NOT**, as there are detail differences between this example and the illustration shown in Stanley Gibbons. For example, the “W” is noticeably closer to the “O”, and the F’s have shorter central bars. I would think that a Fake overprint has been added to a genuine Perfin.

- “J.L.&C^o.” (J4940.06), in use 1881-1885 by *Lovering & Co*, China Clay & Stone Works, St Austell, Cornwall, is known with an ‘I.R./OFFICIAL’ overprint. The stamp is a QV 2½d (issue ‘D’) with a genuine Perfin, but the o/p is ‘Fake’.

1891-1905

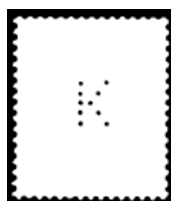


S4530.01M

These stamps were intended for governmental departments, but were available to the general public for a short while from Somerset House.

- “K” (K0010.03), in use 1882-1925 by three possible users, is also known with a ‘Fake’ ‘I.R./OFFICIAL’ overprint. The stamp is a QV ½d (gn) with a genuine Perfin.

1883-1905



S3140.01M



Gibbons L1

- “SG/C” (S3140.01M), in use 1883-1905 by Scott, *Greenwood & Co*, Publishers, 19-23 Ludgate Hill, London EC, is also known with a ‘Fake’ “I.R./OFFICIAL” overprint. The stamp is a QV 6d Jubilee (issue ‘E’), but unfortunately the Type was not recorded. Stanley Gibbons lists two (both shown for future reference), although it was probably Type L1 as Type L2 was for use on High Value stamps.

1883-1905



S3140.01M



Gibbons L1



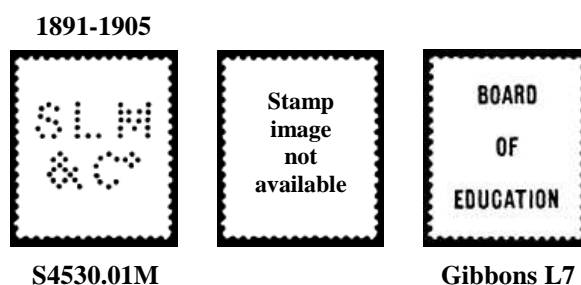
Gibbons L2

Note - ‘Official’ overprints, such as “I.R./OFFICIAL”, etc., were officially withdrawn from use 14th May 1904.

- “HSB” (H6420.01), in use 1871-1900 by the *Hong Kong & Shanghai Banking Corporation*, London EC. The ‘I.R./OFFICIAL’ overprint is noticeably thin with the “O” and “C” the wrong shape, so clearly a ‘Fake’.



- “SLM/&C^o” (S4530.01M), in use 1891-1905 by *Sampson Low, Marston & Co Ltd*, Booksellers, St Dunstan’s House, Fetter Lane, London, is also known with a ‘Fake’ ‘BOARD OF EDUCATION’ overprint. The stamp is a QV 5d Jubilee (issue ‘E’).



- “LR/O” (L4810.03M), in use 1885-1928 by *Lloyd’s Register of British & Foreign Shipping*, 71 Fenchurch St, London EC3, is also known with a ‘Fake’ ‘ARMY/OFFICIAL’. The spacing of the lines is wider than shown in Gibbons, hence is likely to be a ‘Fake’.



- “RJP” (R3030.01M), known used 1890-1905 in London EC by an unknown user, is also known with a ‘Fake’ ‘ARMY/OFFICIAL’ overprint. The stamp is a QV 1½d Jubilee (issue ‘E’).



- “JWB” (J8310.01), known used 1883-1898, *probably* by *J W Benson*, Watch & Clock Maker, 62/64 Ludgate Hill, London EC, is also known with an ‘EC’ postmark on a QV 5d (issue ‘E’) overprinted ‘GOVT./PARCELS’, which may well be a ‘Fake’.

1883-1898

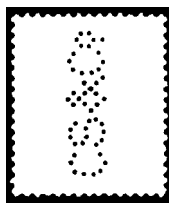


J8310.01

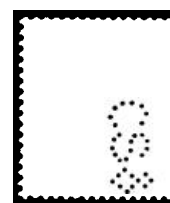


- “CS&C^o.” (C6910.01), known used 1873-1908 by *Christian Salvesen & Co*, Steamship Owners, Ship Brokers and Commission Agents, 129 Bernard St, Leith, is also known with a “**BRITISH./OIL RIVERS.**” overprint, which is likely to be a ‘Fake’! .

1872-1935

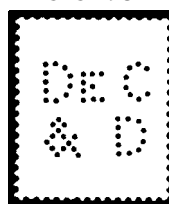


J6860.04M



- Another ‘Fake’ overprint, this time ‘**BRITISH/PROTECTORATE/OIL RIVERS**’ with Perfin, was spotted on e-Bay and appeared on page 3 of Bulletin 425 (April 2020). The Perfin, which is genuine, is “DeC/&D” (D1510.01), known used 1878-1937 by *De Clermont & Donner*, Commission Merchants, and Leather Factors, London SE.

1878-1937



D1510.01





This genuine ‘**ZULULAND**’ overprinted G.B. QV 1d Lilac was used at Eshowe in August 1890. Eshowe is the oldest town of European settlement in Zululand.

“**ZULULAND**” - Other than a general enquiry in 1963 (B42 - March 1963), the first mention in the Bulletin is in 2005 (B335 - April 2005) when **John Nelson** asked ...

‘Could they possibly help to explain a stamp in my collection which is overprinted ZULULAND. The stamp is a QV ½d Jubilee vermilion with Foreign Branch cancellation and perforated “J&S” (J6860.04) the die of James & Shakespeare, Metal Brokers, 1 Metal Exchange Buildings, Whittington Avenue, London EC’.



The actual stamp is shown below.

- “J&S” (J6860.04M), known used 1872-1935 by **James & Shakespeare**, Metal Brokers, 1 Metal Exchange Buildings, Whittington Ave, London EC, is also known with a ‘Fake’ ‘**Zululand.**’ overprint - **note the use of lower case letters**. The stamp is a QV Jubilee ½d (vermilion), complete with ‘FB’ (Foreign Branch) cancel.

1872-1935



J6860.04M

There was no direct answer to John’s question, but in 2006 (B345 Dec 2006) I illustrated another example, also on a QV Jubilee ½d (vermilion).

- “I&R/M” (I2170.02M), known used 1890-1933 by **I & R Morley**, Wholesale Hosiers, London EC, is also known with a ‘Fake’ ‘**ZULULAND**’ overprint. Note the use of *serif letters*!

1890-1933



I2170.02M

In 2009, **John Mathews** spotted the stamp illustrated below on e-bay - a QV Jubilee 1/- green with the Perfin “SM/∆C^o” (S4920.01). The stamp has the overprint **ZULULAND**, but it appears to be a forgery with the letter **D** seemingly squeezed in to make it fit! The same Perfin was also reported by **Peter Maybury** in 2011 (B371 - April 2011), but on a 4d QV Jubilee - also shown below.

- “SM/∆C^o” (S4920.01), in use 1868-1890 by Samuel Montagu & Co, Bankers, 60 Old Broad St, London EC.

1869-1890



S4920.01



- “BB/D” (B0670.02), in use 1885-1895 by Becker Bros, Dewsbury, is also known with a ‘ZULULAND’ overprint which can only be a ‘Fake’.

1885-1895

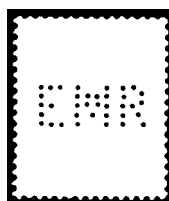


B0670.02



- “EMR” (E3070.01M), in use 1895-1941 by E M Richford Ltd, Rubber Stamp Mfrs, etc., 8, 9, 44 Snow Hill, London EC1. Other branches in London EC, Newcastle-upon-Tyne, and Paris. The stamp has a ‘ZULULAND’ overprint, and clearly postmarked Londo(n). It can only be a ‘Fake’.

1895-1941



E3070.01M



- “SL/∆C^o” (S4430.02), known used 1885-1891 by **Sampson Low, Marston, Searle & Rivington Ltd**, Booksellers, Fetter Lane, London EC, is also known with a ‘Fake’ ‘ZULULAND’ overprint. The stamp is a QV 2½d Jubilee (code ‘E’).

1885-1891



S4430.02



‘ZULULAND’ appears to be a popular target for faking! Here are three more examples reported by a collector in France (information via *Jeff Turnbull*).

- “AS/&C^o.” (A5055.01), in use 1887-1895 by an unknown user in Glasgow, on a QV Jubilee 1/- green. The Perfin strike is almost completely blind, but genuine, whereas the overprint is a ‘Fake’.

1887-1895



A5055.01

- “FS&C^o” (F3745.01), in use 1883-1890 by F Steiner & Co Ltd, Turkey Red Dyers, and Calico Printers, Church, Lancashire, is also known with a ‘ZULULAND’ overprint which can only be a ‘Fake’.

1883-1890



F3745.01

- “H” (H0011.04), in use 1885-1940 by Howse, Mead & Sons (Ltd), Woollen Warehousemen, 19 St Paul’s Churchyard, London EC. The stamp has a ‘ZULULAND’ overprint, but note the use of *serif* letters, so it can only be a ‘Fake’.

1885-1940



H0011.04

More ‘Country’ overprinted stamps ...

- “LB” (L0260.03A) - *William Hall* reports {in Bulletin N^o. 418 - Feb 2019} this fake ‘LEVANT’ overprint on a KEVII 5d postmarked (Lo)ndon. The die was used 1903-1906 by ‘*Österreichische Laenderbank*’, 62A Lombard St, London EC.

1903-1906



L0260.03A

- *Peter Maybury* reported this interesting item way back in 2006 - a Queen Victoria 1d Red (plate 193) with Perfin “H/C&C^o” (H1310.1a), known used by H Clarkson & Co Ltd, Ship & Insurance Brokers, London, overprinted ‘CYPRUS/30 PARAS’. Certainly the QV 1d Red was overprinted ‘CYPRUS’ from April 1880, and plate 193 is one of the thirteen known plates recorded. In June 1881, QV 1d Reds overprinted ‘CYPRUS’ were also overprinted ‘30 PARAS’, but plate 193 is not one of the four plates known overprinted in this way. I’ve illustrated both overprints, taken from Stanley Gibbons, for you to make up your own mind as to the stamp’s authenticity.

1870-1878



H1310.01aM

- Still on the subject of ‘CYPRUS’ fakes - *Jeff Turnbull* reports this QV 6d (plate 17) with “JB&C^o” (J0630.02M), in use 1873-1885, which clearly has a London ‘Circle’ cancel.

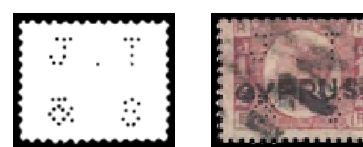
1873-1885



J0630.02M

- *Jeff Turnbull* also reports {in Bulletin No. 418 (Feb 2019)} this fake ‘CYPRUS’ overprint on a QV ½d bantam. The Perfin “JT/&S” (J7920.05M) was used 1870-1878, probably by ‘*Joseph Travers & Sons Ltd*’, Wholesale Grocers, Cannon St, London EC.

1870-1878



J7920.05M

- “H/SF/C°.” (H6610.01), in use 1905-1939 by *Hadfield Steel Foundry Co Ltd*, Steel Castings Makers, East Hecla Works, Tinsley, and Hecla Works, Newhall Rd, Sheffield, is also known with a ‘Fake’ *Irish 1922 overprint*. {Re-named Hadfield’s Ltd 17th March 1913}. The stamp is a QV 10d Jubilee (code ‘E’) with a genuine Perfin, but the o/p is a ‘Fake’ Irish 1922 Type ‘B’. 1905-1939



H6610.01



- *Jeff Turnbull* supplied this genuine “BAT” (B0240.01M) Perfin on a KGV 5d with a fake ‘NAURU’ overprint (13½ mm wide). The 5d stamp *never received* the 13½ mm wide overprint, only the 12½ mm wide version. The genuine article with a 12½ mm wide overprint, which is shown alongside for comparison, was first issued for commercial use in October 1916. The overprinted stamps continued to be used until 1924 when it was decided that the tiny island in the South Pacific should be administered by Australia. The Perfin itself was used by the ‘*British American Tobacco Co Ltd*’.

1920-1962



B0240.01M



Examples with ‘Currency’ overprints ...

This next group are not really ‘Dual Security’ as the overprint is simply a denomination, but are still likely to be ‘Fake’.

- “J&C/B” (J1340.01), in use 1888-1895 by an unknown user in London EC, is also known on a QV 2d Jubilee (code ‘E’) overprinted ‘**HALF/PENNY**’ in red. Stamp deliberately shown inverted to more easily read the overprint. The stamp and Perfin are genuine, but the overprint is probably a ‘Fake’. The stamp is dated 14th September 1889.

1888-1895



J1340.01



- “KS/&C^o” (K1590.01M), in use 1883-1940 by *Kleinwort Sons & Co (Ltd)*, who were Bankers in Fenchurch St, London EC, is also known on a QV 2/6d (SG179) overprinted with ‘**12 PIASTRES**’. The overprint *looks* to be genuine, especially with the BPO Constantinople postmark, but begs the questions as to why the stamp would have been Perfinned.

1883-1940



K1590.01M



- “RB/C^o” (R0445.01), in use 1887-1920 by *Rosing Brothers & Co*, Merchants, Basinghall St, London EC, is also known on a KEVII 2/6d overprinted with ‘**12 PIASTRES**’. This time the overprint looks to be a fake as it’s noticeably wider than the genuine article, shown alongside for reference.

1887-1920

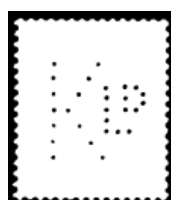


R0445.01



- Spotted on e-Bay (January 2021) by *Jeff Turnbull* is another KEVII 2/6d overprinted with ‘**12 PIASTRES**’, this time with “K^{ld}” (K1260.04) known used 1900-1939 by Kodak Ltd, London WC2.

1900-1939



K1260.04



- *Gustav Hansen* (B341, April 2006) reports the Perfin “JP/&C^o” (J6090.03bM) on a QV 2½d ‘Jubilee’, known to have been used 1890-1921 by *J Pollak & Co*, 8 Draper’s Gardens, London EC2. There is no problem with the Perfin, but is the ‘**40 PARAS**’ in *blue* overprint genuine?

1890-1921



J6090.03bM



- **Michael Cole** (B348, June 2007) reports a 2/6d re-engraved KGV Seahorse with the Perfin “PL/L^d” (P2960.03), overprinted with ‘**45 PIASTRES**’ in black for use in the Levant. The Perfin is shown against a definitive sized stamp for convenience.



Michael’s suspicions were initially aroused as the genuine overprint is only known on the earlier Bradbury printing. This was later confirmed by **Tony Stanford** of the ‘**GB Overprints Society**’. The fake overprint also shows a slightly smaller ‘45’. For comparison, the genuine and fake overprints are shown below. Thus, as in many previous cases, the Perfin and stamp are genuine, but the overprint is a ‘Fake’.

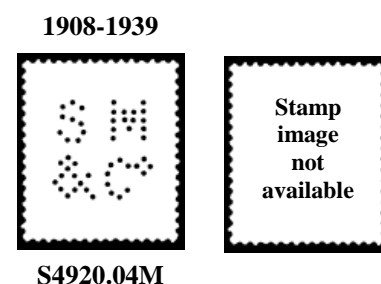
- “BJ/&B” (B3820.02), is known used 1884-1895 by **Bayliss, Jones & Bayliss**, Engineers & Contractors for Railway Plant, and Manufacturers of Fish Bolts, Fang Bolts, Railway & Tramway Fastenings of every kind, ... Offices & Show Rooms: 139/141 Cannon St, London EC. Manufactory: Victoria Works, Monmore Green, Wolverhampton, Staffs. Here we see a ‘Fake’ ‘**80 PARAS**’ overprint which (on the original) can be seen to have been printed *over* the ‘905’ Wolverhampton postmark. Reported by **David Higgs** in May 2020.



- “CA/&S” (C0310.01), known used 1887-1910 by **Claudius Ash & Sons Ltd**, Mfrs of Teeth & Dental Materials, Broad St, London W, is also known on a QV 5d Jubilee (issue ‘E’) overprinted ‘**80 PARAS**’ which is presumed to be a ‘Fake’.



- “SM/&C^o” (S4920.04M), known used 1908-1939 by **Samuel Montagu & Co**, Bankers, 60 Old Broad St, London EC, is also known on a KEVII 2½d (issue ‘F’) overprinted with ‘**1 PIASTRE**’, presumably a ‘Fake’.



This final group of Perfins have an overprint which currently cannot be explained!

- “C.B/E.C” (C0720.01M), known used 1903-1935 by the *City of Birmingham Education Committee* is also known with an ‘Oriental’ overprint. What the oriental text says and why it was overprinted on the postage stamp is a mystery. Of course it may not be a ‘Fake’, but until the text can be deciphered we just don’t know.

1903-1935



C0720.01M

- “D&S” (D4390.07M), known used 1870-1885 by *William Dawson & Sons Ltd*, Stationers & Advertising Agents, 121 Cannon St, London EC, is also known with the initials “J.J.F.” overprinted on a QV 8d plate 1 - purpose unknown.

1870-1885



D4390.07M

- *Jeff Turnbull* (B348, June 2007) reports an unknown Perfin (or part strike of one, or multiple strike of a “G”) on a 2½d KEVII definitive with a ‘4d’ overprint in black.



- *Bart Berends* reports a ‘5’ printed in mauve at top-left and top-right of a 2½d KEVII stamp Perfinned “CA/&S” (C0310.01) - purpose unknown.

1887-1910



C0310.01

Group 3 - ‘Advertisements’.

- This extract from *Linn’s Stamp News* for 14th May 2001, was sent in by *John Beard*, and appeared in B313 (August 2001) - text has been paraphrased:

I have a used Great Britain QV Jubilee ½d (verm) with a 3-line underprint. The first line runs off the stamp but would be ‘UNITED’, lines 2 and 3 read ‘BAKERS’ ‘BREAD’. The writer asks if it was intended as an advertisement or perhaps a substitute for a Perfin. The postmark is Glasgow, August 1st 1892.

Note that the stamp is not Perfinned, and the colour of the underprint was not stated.



John Nelson (B314, October 2001) responded by suggesting that the underprint *might* be connected with the *United Co-operative Baking Society Limited*, bread and biscuit bakers and purveyors, Central Bakeries and Registered Office 12 M^cNeil St, Glasgow, with branches in Clydebank, Rothesay, Leadhills, Belfast and Leith. This information comes from a 1920/21 Glasgow directory but the Company goes back much earlier and most likely to 1892. They were still in business until at least 1957.

Further sightings of the underprint were reported, this time *in combination with Perfins!*



Jack Brandt (B316, February 2002) has the ‘UNITED/BAKERS/BREAD’ *underprint* in *violet* on a 1½d GV stamp with the Perfin “A/&C^o” (A1300.02). He suspects this was an advertising technique of the company but, although the underprint looks the same, he doubts if the same rubber stamp would have been used from 1892 through to 1912 or later. It also begs the question - why was it printed on a Perfin of a different company?

Alan Sandy (B319, August 2002) reports the same *underprint* and the same die “A/&C^o” (A1300.02) on KGV 1½d, 2½d & 4d values. The die is known used 1910-1930, by *Armour & Co Ltd*, who were manufacturers of tinned meats. Alan also has the underprint on KGV 1½d & 3d typographs (Royal Cypher watermark) with the Perfin “M&C^o” (M1510.03M), known used 1903-1920 in London and Liverpool, although the actual user is as yet unknown. Note - Another “M&C^o” (M1510.08) is also known *overprinted* with ‘UNITED/BAKERS/BREAD’ in mauve ink, although an image is not available.

American Philatelist - A *Richard Place* reports ‘UNITED BAKERS BREAD’ underprints on postage stamps of various *South American* countries!

I suspect the printing may well have been *applied retrospectively*, reason unknown.

- Although not necessarily found with a Perfin, these items are also of interest.

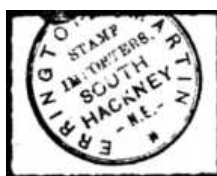
The late **Peter Rooke** (B313, August 2001) from Australia sent these photocopies of a 1d Red which he bought. The QV 1d Red (could be Plate 190) is underprinted with a boxed text. Local (South Australian) knowledge suspects that the underprint was printed on individual stamps, one at a time, by a Melbourne dealer advertising his business. Nobody Peter is aware of (in 2001) has seen the underprint on any other stamp than a QV 1d Red.



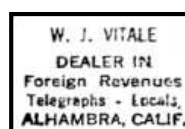
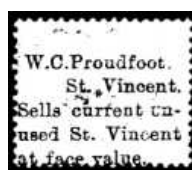
STAMP EMPORIUM
49 ELIZABETH STREET 6 FL
Australian and English
Stamps bought, any
quantity, especially early
Victorian, 10 to 30 p ct.
advance on other dealers'
prices. Collections bought
and sold
Exchange Foreign for
Australians at Catalogue
prices

Can any member shed some light on its background?

Jack Brandt (B316, February 2002) reports similar underprints, also from *Stamp Dealers*.



'Errington & Martin' had a number of different types of underprints which they put on worldwide stamps, including Perfins. For example, the "J&C" is on a Romanian stamp.



The "T.6." Perfinned stamp with underprint is from Spain, "W. C. Proudfoot" is from Canada, and "W. J. Vitale" is on a US Revenue.



The 'NFB' is on an early Canadian stamp cancelled in 1898, and needs more research.

We finish this section with a personal extract from the '*Memories of a Stamp Dealer*' by Charles Jennings, serialised during 1988-1992 in 'The Anchor', which is the journal of the *Portsmouth and District Philatelic Society*.

MARRIAGE OF A STAMP DEALER.

In 1934, at N^o. 98 Marmion Road, there existed a sweetshop and tobacconist called Froggats. Mr Froggat was a paraplegic, and appeared (very infrequently) in a wheelchair; the shop was run by an assistant. The stamp shop in those days was at N^o. 100 - N^o. 96 was a green grocery store. When the green grocer gave up business in 1936, we moved to N^o. 96 because it had a garden at the rear and N^o. 100 did not. Into the sweetshop came a new assistant, a young lady, Miss Dobson. My visits to her shop became frequent, and soon we were courting. It was not a hurried affair - we were not officially engaged until 1936, and the wedding was arranged for Spring 1938. Fate intervened, however, when my father went into hospital for the removal of a kidney - a serious operation then - and the wedding was postponed until October.

On the 12th October 1938 at 11am precisely, I presented myself, with my parents and my best man, Mr Arthur Bobby, at St Judes Church. Both families attended as well as a fair sprinkling of stamp collecting customers and neighbours.

After the ceremony, we posed in the church doorway for photographs while the taxis rolled up. Incidentally, the service was performed by the Reverend Mr Mayer, a keen collector of British Empire stamps, who had declined any payment for the ceremony. However, I knew that he was short of, and earnestly desired, a certain £1 King George V stamp which I obtained for him and presented at the reception.

*When the photographic session was concluded, we ran the gauntlet, not of confetti, but of **postage stamps** that were showered over us and into the car! When we had got under way, I gathered up one or two of these stamps to see what 'Treasures' there were. They were, of course, quite common stamps usually sold in kiloware of the time. But on the back of each stamp, in a neat little square, appeared the words*

'BUY YOUR STAMPS AT TOM JONES, LAKE ROAD, PORTSMOUTH'!

The thought that hundreds of little advertisements for the main rival dealer were rapidly being dispersed in Kent Road and Palmerston Road would, under other circumstances, have been infuriating, but this was an occasion for happiness. We spent our honeymoon on the Isle of Wight, unworried by this coup.

Pure conjecture, of course



Charles Lewis Jennings (1911-1993) was a stamp dealer, an early collector of Perfins and, in 1957, a founder member of the '*G.B. Perfin Study Group*'. At the end of 1963 this became the '*Security Endorsement & Perfin Society of G.B.*', then from November 1983 '*The Perfin Society*'. Charles Jennings was President of the Society from 1957 until 1973, and author of '*The History of British Security Stamps (Overprinted and Perforated)*' published in 1968.

Group 4 - 'Personal' Markings.

- This item appeared in B313 (August 2001) under the title '*Who is/was B Kakuschke*'? While gathering information for the Section 'T' of the 'New Illustrated Catalogue', now called the 'Gault Catalogue of GB Perfins', a couple of stamps were found with this underprint in **red**.



Although probably not relevant, the two Perfins and stamps involved are:

- An undated "TP/L^d" (T3600.02) on King GV ½d Downey Head. Perfin known used **1912-1924** by Temple Press Ltd, Printers, London EC1.
- "T.F.&S" (T1710.01M) on King GV ½d Typograph dated **SP 23/13**. Perfin known used **1903-1985** by Thomas Forman & Sons Ltd, Printers, Nottingham.

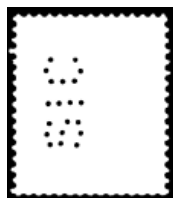
There is a connection in that both users were **Printers**, and at around the same point in time, 1912-1913, so perhaps it's someone at a firm supplying both companies who's taking home the stamps from correspondence received. The stamps were then soaked off for his/her own stamp collection, or that of a relative say a grand-son or grand-daughter.



In the intervening years **four** more examples have surfaced, but the question still remains unanswered. Does it simply represent ownership of the stamps by someone at some stage, a personal marking perhaps? A search on the Internet for the word '**Kakuschke**' shows that it's a surname, which also points to a 'Personal' marking, however there are no Kakuschke's in the GB censuses 1901-1911!

- Reported by **Paul England** as recently as November 2019 is this 1½d KGVI ‘changed colour’ stamp perforated with “SIC” (S3770.01a), known used 1948-1952 by the **Staveley Iron & Chemical Co Ltd**, based in Hollingwood near Chesterfield. This looks to be a ‘personal’ marking ‘ST’ applied after the used stamp has been removed from the postal item - perhaps the initials of a stamp collector?

1948-1952

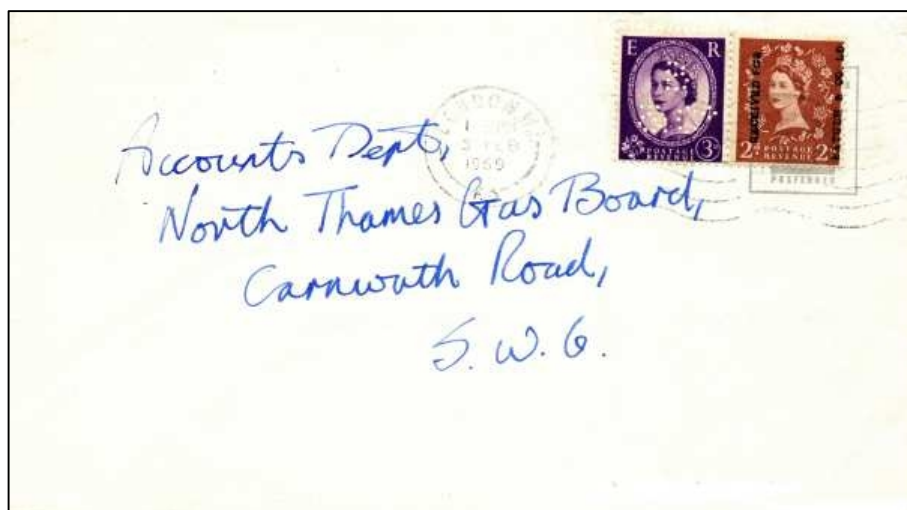


ST

S3770.01a

Group 5 - ‘Combination’ Covers/Pieces.

We finish with ‘Combination Pieces’ of a different kind - ‘Perfin and Overprint’ on separate stamps, but on piece/cover together.



1945-1975



B1500.04bM

- This cover posted in London N1, 5th February 1969, has a 3d Wilding with “B/&C^o” (B1500.04bM), in use 1945-1975 by (amongst others) **Batger & Co Ltd**, manufacturing Chemists, London N1, accompanied by a 2d Wilding intended for use on a receipt, overprinted (by J Sloper & Co) ‘*Received for/Batger & Co. Ltd.*’



- Here we see a piece with a ½d KGVI (lgt-gn) Perfinned “HU/DC” (H7450.01M), and an ‘HU/DC’ overprint on a 2d KGVI (lgt-or), posted in Hinckley on the 23rd August 1950. Both overprint and Perfin were used by **Hinckley Urban District Council**.



- This pair of 6d Wildings with the “**HU/DC**” overprint, and a 3d Wilding with “**HU/DC**” (H7450.01aM), on an undated piece but probably dating to c1960. Sloper’s perforated stamps using this die for eight different **UDC**’s, one of which was ***Hinckley UDC***. Although there is no proof this piece emanated from Hinckley, it probably did. Potentially it could have been Harlow, Harpenden, Haselmer, Hoddesdon, Hornchurch, Horsham, or New Hunstanton, although most of these used a different overprint.
- Other covers are known to exist. For example the Bulletin of the ‘British Commercial Overprint Study Group’ lists the following.



Cover postmarked Scunthorpe, Lincs., 19 NOV/1940 with a 2d KGVI (orange) overprinted ‘**SCUNTHORPE/CORPORATION**’, and a ½d KGVI (green) perfined “**SC**” (Die n/k), sent by *Scunthorpe Corporation*, Museum, Cottage Beck Road.

* * * * *

Sincere acknowledgements go to:

John Beard, Bart Berends, Mike Behm, Michael Cole, Andy Donaldson, Paul England, William Hall, Gustav Hansen, Maurice Harp, David Higgs, David Lane, Donald Manson, John Mathews, Peter Maybury, John Nelson, Steve Netten, Richard Place, Peter Rooke, Alan Sandy, Peter Tuckey, Jeff Turnbull, and Terry Wood.

Information correct to *21st January 2021*.

And finally, if you can add anything new to the study,
please let the Catalogue Editor know so that it can be documented for posterity.